

Office of Chief Counsel
Internal Revenue Service

memorandum

CC:LM:FS:LI:POSTF-158930-01

AJ Mandell

date:

to: LMSB (Retail) - Group 1518
Attention: Mary Anne Casella

from: Associate Area Counsel (Financial Services: Long Island)

subject: Form SS-10 - Consent to Extend the Time to Assess Employment Taxes

U.I.L. No. 6501.08-09

Issue:

Who has the authority to sign the Rider to Form SS-10?

Facts:

The facts, as we understand them, are as follows:

According to Form SS-10, Consent to Extend the Time to Assess Employment Taxes (revised 1-2001), the person authorized to sign for the Service is the Division Executive. The instructions for the Form SS-10 state that for the Large and Mid-Size Division, the Division Executive is the Director, Field Operations for your industry. In the case of a consolidated corporation, there is a Rider for Form SS-10. The copy of the Rider to the Form SS-10 that was provided to our office sets forth the District Director as the person authorized to sign for the Service.

Prior to the reorganization which created the various divisions, including the LMSB division, the authority to sign the Form SS-10 for the Service rested with the District Director. That was changed to allow for the Division Executive to sign. It is our position that similar to the Form SS-10, the signatory authority for the Rider to the Form SS-10 is also the Director, Field Operations.

Delegation Order No. 001-42 (copy attached), covers the authority to execute consents fixing the period of limitation on assessments. Pursuant to the order, the territory managers and team managers are authorized to sign their names on behalf of the Director of Field Operations to all consents fixing the period of

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limitations on assessments. When consent agreements are executed by the delegates of the Director of Field Operations, the Director's name should be placed directly above his/her title as set forth in the order. The same delegation should be followed for the Rider to the Form SS-10.

Please note that under procedures which have been established for opinions of this type, we have referred this memorandum to the Office of Chief Counsel for review. That review might result in modifications to the conclusions herein. We will inform you of the result of the review as soon as we hear from that office, which should be in approximately 10 days. In the meantime, the conclusions reached in this memorandum should be considered to be only preliminary.

If you have any additional questions, please call the undersigned at (516) 688-1711.

JODY TANCER
Associate Area Counsel (LMSB)

By: _____
ANDREW J. MANDELL
Attorney (LMSB)